

CATAWBA COUNTY, NORTH CAROLINA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2005

	Special Revenue Funds (Schedule C-1)	Capital Projects Funds (Schedule D-1)	Total Nonmajor Governmental Funds (Exhibit 3)
ASSETS			
Current Assets			
Cash and investments	\$ 18,755,132	\$ 23,245,102	\$ 42,000,234
Taxes receivable - net	153,991	-	153,991
Due from other governments	30,416	1,089,166	1,119,582
Notes receivable	1,033,032	-	1,033,032
Other receivables	3,855	-	3,855
Interest receivable	118,763	152,204	270,967
Total current assets	<u>20,095,189</u>	<u>24,486,472</u>	<u>44,581,661</u>
Restricted Assets			
Cash and investments	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u><u>20,095,189</u></u>	<u><u>24,486,472</u></u>	<u><u>44,581,661</u></u>
LIABILITIES			
Accounts payable	62,881	302,786	365,667
Deferred revenues	1,201,833	-	1,201,833
Total liabilities	<u>1,264,714</u>	<u>302,786</u>	<u>1,567,500</u>
FUND BALANCES			
Reserved for encumbrances	23,385	-	23,385
Reserved by State statute	153,034	1,241,371	1,394,405
Unreserved	18,654,056	22,942,315	41,596,371
Total fund balances	<u>18,830,475</u>	<u>24,183,686</u>	<u>43,014,161</u>
Total liabilities and fund balances	<u><u>\$ 20,095,189</u></u>	<u><u>\$ 24,486,472</u></u>	<u><u>\$ 44,581,661</u></u>